BEFORE THE PUBLIC SERVICE COMMISSION OF SOUTH CAROLINA

In Re: The Impact of the Tax Cuts and Jobs Act)	
On South Carolina Utilities)	Docket No. 2017-381-A
)	

PETITION TO INTERVENE OF KIAWAH ISLAND UTILITY, INC.

Kiawah Island Utility, Inc. ("KIU") petitions to intervene as a party of record in the above-captioned proceeding. KIU states the following grounds in support of its petition.

- 1. KIU owns and operates a water and wastewater utility on Kiawah Island, South Carolina, and is a public utility with a certificate of public convenience and necessity issued by this Commission.
 - 2. KIU's mailing address is:

Kiawah Island Utility, Inc. 31 Sora Rail Road Kiawah Island, South Carolina 29455

- 3. KIU is represented by Charles Terreni, of the Terreni Law Firm, and correspondence regarding this proceeding should be sent to him.
- 4. KIU would be subject to the reporting requirements requested by the Office of Regulatory Staff in the petition filed December 28, 2017, that gave rise to this matter.
- 5. Intervention is timely. KIU only learned of the petition recently. The petition was neither served on KIU nor has any notice been published.
 - 6. KIU cannot be adequately represented by any other party to this proceeding.
- 7. ORS has requested the Commission "require all jurisdictional utilities over which the Commission has ratemaking authority to report the impact of the Act [the recently enacted federal Tax Cuts and Jobs Act ("TCJA")] on the company's operations". Petition, p. 2.

- 8. This petition requests relief with potentially serious consequences for regulated utilities. ORS not only requests the Commission require a report from each regulated utility, but also "procedures for changing rates to reflect these impacts [of changes in tax law]" -- changes ORS suggests could be made in "paper proceedings" without a hearing. (Petition, p. 2, note 2).
- 9. Besides an income tax reduction, the TCJA includes a complex set of changes for many regulated utilities that must be fully analyzed before changes to a utility's revenues may be properly calculated. Also, audited results for the fiscal year ending December 31, 2017 will not be available until May 1, 2018.

10. If the Commission should be inclined to grant the ORS's request for reports regarding the impact of recent changes to the tax law, KIU respectfully requests an opportunity to be heard regarding the timing, content, and format of such reports, and suggests that utilities, regulators, and customers would benefit from such a hearing by gaining a better understanding of the TCJA and its effect on utilities.

WHEREFORE, KIU respectfully requests permission to intervene in this proceeding, and requests that the Commission allow it and other regulated utilities to be heard on any proposed reporting requirements.

Respectfully submitted,

Jany 5, 2018

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CERTIFICATE OF SERVICE

This is to certify that I have caused to be served this day a copy of the *Petition to Intervene of Kiawah Island Utility, Inc.* via first-class mail, postage pre-paid, to the persons named below at the addresses set forth below:

Jeffrey M. Nelson Jenny R. Pittman Office of Regulatory Staff 1401 Main Street, Suite 900 Columbia, SC, 29201

au 5, 2018

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